# ABSTRAK

Judul : Pengaruh Ukuran Perusahaan, *Leverage*, *Profitabilitas, Capital Intensity Ratio* (CIR) Terhadap *Effective Tax Rate* (ETR) Pada Perusahaan yang terdaftar Sebagai Saham LQ45 Selama Periode 2015 - 2018

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Latar belakang dilakukannya penelitian yang berjudul Pengaruh Ukuran Peusahaan, *Leverage*, Profitabilitas, *Capital Intensity Ratio*, Terhadap *Effective Tax Rate* Pada Perusahaan yang Terdaftar Sebagai Saham LQ 45 Selama Periode 2015 – 2018  karena masih terdapat perbedaan penelitian antara penelitian yang satu dengan yang lain.

Penelitian ini didukung dengan menggunakan data sekunder. Populasi dalam penelitian ini adalah perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia selama periode 2015 – 2018  Metode pengambilan sampel menggunakan  teknik purposive sampling. Terdapat 15 perusahaan yang diteliti. Penelitian ini menggunakan metode analisis regresi berganda.

Hasil analisis menunjukkan bahwa *Size*, *Leverage*, *ROE*, dan *CIR* berpengaruh signifikan terhadap *Effective Tax Rate*. Nilai adjusted R square adalah 0,386 hal ini berarti 38,6% variabel dependen dapat dijelaskan oleh variabel independen, sedangkan sisanya 61,4% dijelaskan oleh variabel lain diluar model.

**Kata Kunci** : Ukuran Perusahaan , *Leverage*, Profitabilitas, *Capital Intensity Ratio, Effective Tax Rate*

# *ABSTRACT*

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| *Title* | : *Effect Size (size of the company), Leverage, Profitability and Capital Intensity Ratio Effective Tax Rate At Against Businesses Registered As Stocks LQ45 During the period 2015 - 2018.* |
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Effective tax rate plays an important role for the company to determine the actual tax rate presentation based on the company's financial information is produced. This study aims to identify and search for empirical evidence of the influence of firm size, leverage, profitability, and capital intensity ratio to Effective tax rate. Effective tax rate was measured using a comparison between the total burden of the corporate income tax with a pretax profit commercially. The independent variables of this research is the company's size, leverage, profitability, and capital intensity ratio, while the dependent variable is effecttive tax rate. This study uses secondary data obtained from the Indonesia Stock Exchange through IDX website. Sample research is a company whose shares are listed as LQ45 shares listed on the Stock Exchange in 2015-2018. Samples were collected by purposive sampling method. The sample is 15 companies every year. This research uses multiple linear regression for data analysis.

The analysis showed that the Size, Leverage, ROE and CIR significant effect on the Effective Tax Rate. Adjusted R-square is 0,386 38.6% this means that the dependent variable can be explained by the independent variable, while the remaining 61.4% is explained by other variables outside the model

**Key words** : *Size, Leverage, Profitability, Capital Intensity Ratio, Effective Tax Rate.*